that this witness was incompetent to give evidence of the facts offered to be proven by him. Error was based on this ruling. *Held,* that the rejection of the defendant's offer was sufficient to base error on—nothing appearing on the record to show that it was not made in good faith—even though no questions were asked the witness. *Missouri Pac. Ry. Co.* v. *Castle* (1909), — C. C. A., 8th Cir. —, 172 Fed. 841.

The adjudications upon this point cannot be reconciled. The rule established in the U. S. courts seems to be in accord with that stated in the principal case. *Scotland County* v. *Hill,* 112 U. S. 183, 5 Sup. Ct. 93, 28 L. Ed. 692. It, however, is in conflict with a number of state court decisions which hold that the mere offer to prove certain facts, without putting a witness on the stand and asking him questions tending to bring out these facts, is insufficient to assign error on. In *Chi. City R. Co.* v. *Carroll,* 206 Ill. 318, the rule is stated in the following words, "If appellant desired to make the contention it now makes, it should have at least put a witness upon the stand, and proceeded far enough till the question relative to the point, it is now said it was desired to offer evidence upon, was reached and then put the question and allowed the court to rule upon it, and then offered what was expected to be proved by the witness, if he was not allowed to answer the question asked." To the same effect see *Stevens* v. *Newman,* 68 Ill. App. 549; *Higham* v. *Vanosdol,* 101 Ind. 160; *Beard* v. *Lofton,* 102 Ind. 408; *Ralston* v. *Moore,* 105 Ind. 243; *Darnell* v. *Sallee,* 7 Ind. App. 581; *Huggins* v. *Hughes,* 11 Ind. App. 465; *First Nat. Bank* v. *Stanley,* 4 Ind. App. 213; *Lewis* v. *State,* 4 Ind. App. 504; *City of Evansville* v. *Thacker,* 2 Ind. App. 370; 8 ENCYC. OF PL. & PR. 236. The following authorities approve of the rule as found in the principal case and as established in the federal courts, 1 WIGMORE, EVID., § 17, p. 51; *Robinson* v. *State,* 1 Lea. (Tenn.) 673; *Eschback* v. *Hurtt,* 47 Md. 61.

EXECUTORS AND ADMINISTRATORS—ESTOPPEL.—One Emil Freiner, during his life-time, conveyed the land in question to his wife Frances. Upon his death intestate, letters of administration were granted to her. She filed an inventory and petition to sell the land of her intestate, in both of which the land in question was included as belonging to the estate. An order of sale was granted and the sale to one Neeson was confirmed, the administratrix having executed and delivered a deed conveying the land in statutory form. She had also personally represented to Neeson and to the creditors of the estate that the said land belonged to, and was to be sold as part of, the estate. Later, for a consideration of $5, she executed a quitclaim deed to the defendant Whitney who had notice of the rights of Neeson. Plaintiff claims through Neeson. In this action to determine these adverse claims to the land, *Held,* the administratrix and her privies were estopped to deny the validity of the deed to Neeson, or that the land belonged to the estate. *Carruthers* v. *Whitney et ux.* (1909), — Wash. —, 105 Pac. 831.

An administrator is as much bound by the law of estoppel as if he acted in his individual capacity. *Butler* v. *Gazzam,* 81 Ala. 491. An application by the executor named in the will to have the will probated will not amount to a judicial admission which will estop him from claiming as his own, property

disposed of in the will. *Carter* v. *McManus,* 15 La. Ann. 676; *Werkheiser* v. *Werkheiser,* 3 Rawle (Pa.) 326. Nor will merely includng his land in the inventory estop an administrator from claiming it as his own. *Baker* v. *Brickell,* 87 Cal. 329, 25 Pac. 489. Nor will the additional fact that an executor, in his petition for letters testamentary, represented that the land belonged to the estate of the decedent, estop him. *Anthony* v. *Chapman,* 65 Cal. 73, 2 Pac. 889. However, the facts relied on in these cases to constitute an estoppel, fall far short of those in the principal case. The writer has been unable to find a case in which all the facts of estoppel present in the principal case have been held not to constitute an estoppel. The administratrix has caused Neeson, relying on her representations, to change his position for the worse, and therefore neither she nor her privies should be allowed to plead the falsity of those representations for their own advantage. *Cooper* v. *Lindsay,* 109 Ala. 338.

FRAUDULENT CONVEYANCE—SALES OF MERCHANDISE IN BULK—BULK SALES ACT.—A merchant sold his stock of goods in violation of Pub. Acts 1905, p. 322, which provides that all sales of stocks of goods other than in the usual course of trade "shall be void as against the creditors" of the vendor, unless five days' notice shall have been given by the vendee to the creditors of the vendor, and that "any purchaser, transferee, or assignee, who shall not conform to the provisions of this act, shall, upon application of any of the creditors of the seller, transferrer, or assignor, become a receiver and be held accountable to such creditors for all the goods, etc." A general creditor filed a bill to have a receiver appointed in accordance with the act, and a demurrer was interposed on the ground among others that complainant had not alleged that he was a judgment creditor. *Held,* that the demurrer should be sustained. *Bixler* v. *Fry* (1909), 157 Mich. 314, 122 N. W. 119.

Although the constitutionality of the "Bulk Sales Acts" has been severely questioned (126 Am. St. Rep. 184, 20 L. R. A. (N. S.) 160), this appears to be the first time the point raised in the principal case has been before the courts. The holding seems difficult to justify, unless it be said that the court requires the existence of a judgment unsatisfied as proof of the inadequacy of complainant's remedy at law. This is generally required where under the common law the complainant files a bill in equity to have a fraudulent transfer set aside, the reason being that the remedy by replevin or attachment is open to him at law. *Ideal Clothing Co.* v. *Hazle,* 126 Mich. 262, 85 N. W. 735. There is also some support for the holding in the fact that recording statutes, making unrecorded liens "void as against creditors, etc.", have frequently been held to apply to judgment creditors only. COLLIER, BANKRUPTCY, Ed. 7, p. 672, and cases cited. Clearly, however, a "Bulk Sales Act" is "remedial legislation" and as such ought to be liberally construed. Certainly it would not be doing violence to the language of the act to presume that one of its very purposes was to change the rule in *Ideal Clothing Co.* v. *Hazle,* supra.

GAMING—GAMBLING DEVICE—MARGINS.—The plaintiff sued to recover $1500, lost in a "bucket shop" operated by the defendant. The defendant's rooms contained a blackboard upon which quotations were listed, a ticker, and